24th December 1956]

DEPUTY SPEAKER : The question is—

“ That the Pudukkottai (Settlement of Inams) Second Amendment Bill, 1956, be taken into consideration at once.”

The motion was put and carried, and the Bill was taken into consideration.

Clauses 2, 3 and 1 and the Preamble were put and carried.

THE HON. SRI M. A. MANICKAVELU : I move—

“ That the Pudukkottai (Settlement of Inams) Second Amendment Bill, 1956, be passed.”

DEPUTY SPEAKER : The question is—

“ That the Pudukkottai (Settlement of Inams) Second Amendment Bill, 1956, be passed.”

The motion was put and carried and the Bill was passed.

(2) THE MADRAS LAND REVENUE (SURCHARGE) SECOND AMENDMENT BILL, 1956.

THE HON. SRI M. A. MANICKAVELU : Mr. Deputy Speaker, 12 noon.
Sir, I beg to introduce the Madras Land Revenue (Surcharge) Second Amendment Bill[a], 1956, and move—

“ That the Bill be taken into consideration at once.”

The Madras Land Revenue Surcharge Act does not provide for appeals against the orders of the assessing authority. It has been brought to the notice of the Government that there should be provision for filing of appeal. The Government have examined it and consider that such a provision should be made. The Bill fulfils that object.

DEPUTY SPEAKER : Motion moved—

“ That the Madras Land Revenue (Surcharge) Second Amendment Bill, 1956, be taken into consideration at once.”

*SRI P. S. KRISHNASWAMY AYYANGAR : எந்தக் கோர்ட்டில் அப்பீல் நடத்தப்படுகிறதோ, அந்தக் கோர்ட்டுக்கு கட்சிக்காரருக்கு கோர்ட் உத்தரவின் நகலைக் கொடுக்கலாம் என்று இருக்கிறது. “ கொடுக்கலாம் ” என்றால், ஜட்ஜ் தன்னுடைய இஷ்டப் பிரகாரம் கொடுக்கலாம், அல்லது கொடுக்காமலும் நிறுத்திக்கொள்ளலாம். ஆகவே, “ கொடுக்கலாம் ” என்பதற்குப் பதிலாக “ கொடுக்கவேண்டும் ” என்று இருக்க வேண்டும். அதாவது

“ The Appellate Officer or authority may, at the conclusion of the appeal communicate the orders passed in the appeal to the assessee and to the officer who made the assessment.”

என்பதிலுள்ள ‘ **may** ’ என்ற பதத்திற்குப் பதிலாக ‘ **shall** ’ என்று மாற்றிவிட்டால் அப்பீல் செய்துகொண்டவருக்கு சௌகர்யமாக இருக்கும் என்று தெரிவித்துக் கொள்கிறேன்.

THE HON. SRI M. A. MANICKAVELU : கனம் அங்கத்தினருக்கு இப்பொழுது கொஞ்சம் மறதி ஏற்பட்டிருப்பதாகத் தெரிகிறது. ஏனென்றால், சட்டத்திலே ‘ **may** ’ என்னும் பதம் ‘ **shall** ’ என்னும் பதத்தின் அர்த்தத்தைக் குறிக்கும் என்று அவருக்கும் தெரியும். ‘ **May** ’ என்ற பதமே இருப்பதனால் ஒன்றும் பாதகமில்லை.

---

[a] **Published in the *Fort St. George Gazette*, dated 12th December 1956.**

[24th December 1956

* SRI P. S. KRISHNASWAMY AYYANGAR : ஒரு வார்த்தை தெரிவித்துக்கொள்ள விரும்புகிறேன். சந்தர்ப்பத்திற்குத் தக்கபடி '**may**' என்னும் பதத்திற்கு 'செய்யலாம்' என்றும் செய்யவேண்டும் என்றும் அர்த்தம் உண்டு. ஆனால், 'செய்யவேண்டும்' என்ற அர்த்தம் இங்கே எப்படிப் பொருந்தும்? 'செய்யவேண்டும்' என்ற அர்த்தம் வராது. ஆகையால்தான் '**may**' என்பதை '**shall**' என்று மாற்ற வேண்டுமென்று நான் யோசனை தெரிவித்தேன்.

DEPUTY SPEAKER : The question is—

"That the Madras Land Revenue (Surcharge) Second Amendment Bill, 1956, be taken into consideration at once."

The motion was put and carried and the Bill was taken into consideration.

Clauses 2 and 1 and Preamble were separately put and carried.

THE HON. SRI M. A. MANICKAVELU : Mr. Deputy Speaker, Sir, I move—

"That the Madras Land Revenue (Surcharge) Second Amendment Bill, 1956, be passed."

DEPUTY SPEAKER : The question is—

"That the Madras Land Revenue (Surcharge) Second Amendment Bill, 1956, be passed."

The motion was put and carried and the Bill was passed.

(3) THE MADRAS GENERAL SALES TAX (FOURTH AMENDMENT) BILL, 1956.

THE HON. SRI M. A. MANICKAVELU : Mr. Deputy Speaker, Sir, I beg to introduce the Madras General Sales Tax (Fourth Amendment) Bill[a], 1956, and move—

"That the Bill be taken into consideration at once."

At present, the sale of bullion and specie is liable to tax, at the single point only, at the rate of one-fourth of one per cent of the turnover. In Mysore there is already a single point tax of one-half of one per cent. In Andhra, the Government have recently amended their Act so as to increase the rate of single-point tax from one-fourth of one per cent to one-half of one per cent. In order to fall in line with the neighbouring States and also with a view to increase the revenues of the State it is proposed to amend the Act as indicated. Sir, I may mention here that the notice of this Bill was given even during the last session but we did not proceed further because at that time the Andhra Government was not having the enhanced rate. We thought we could wait and see how things shaped themselves there. Now since all the neighbouring States such as Mysore and Andhra are having the higher rate I think it is better that we also fall in line with the state of affairs existing in those States.

---

[a] **Published in the *Fort St. George Gazette* Extraordinary, dated 15th December 1956.**